

State Tax Deadline Extension for U.S. Troops Serving in a Combat Zone

**Professional
Privilege tax
notice
#03-12**

The Tennessee Department of Revenue announces a tax deadline extension to members of the U.S. armed forces and members of Reserve or National Guard units called into active military service of the United States who are serving in a designated combat zone or receiving combat compensation. The deadline for filing Hall income tax and professional privilege tax is automatically extended for these designated troops.

A combat zone is defined as any area the president of the United States designates by executive order as an area in which the U.S. armed forces are engaging or have engaged in combat.

The return and payment for both the Hall income tax and the professional privilege tax will be due 90 days following the conclusion of hostilities in which troops are engaged outside the United States or 90 days after they are transferred from the theater of operations of the combat zone. Penalties and interest will not be charged during the extension period.

If troops are covered by these relief provisions because of serving in a designated combat zone, they should write in black ink at the top of their state return the appropriate combat zone designation in which they have served – for example, “Iraqi Freedom” for the Iraq combat zone or “Enduring Freedom” for the Afghanistan combat

zone, etc. Troops must include a statement with the return when it is filed indicating the dates they were in the combat zone and include a sample paycheck stub showing receipt of combat compensation.

If troops receive a notice from the Department of Revenue regarding a collection or examination matter, they should return the notice to the department with the appropriate combat zone designation written at the top of the notice and on the envelope so that any action can be suspended.

Have questions or comments? Please let us know. [Contact us.](#)

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